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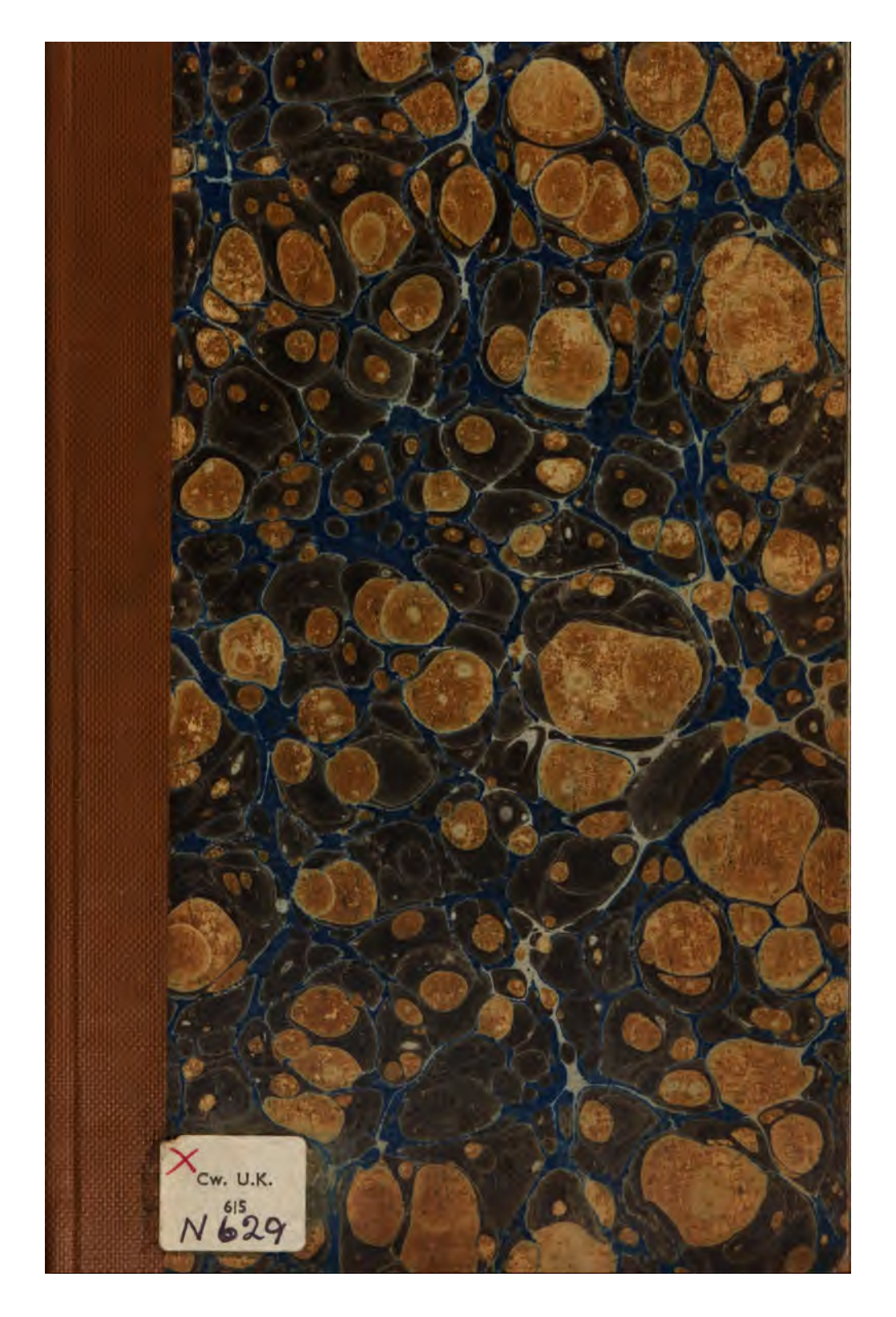
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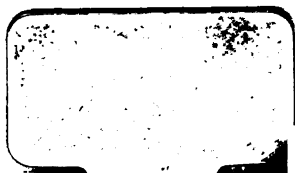
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THE
INCOME TAX ACT,

EPITOMIZED AND SIMPLIFIED.

BY

WILLIAM NICHOLSON, Esq.,
Clerk to the Commissioners of the Leeds District.

Twenty-third Thousand.

LONDON:
SMITH, ELDER, AND CO., CORNHILL.
EDINBURGH:
BELL AND BRADFUTE.
1842.



●

TYLER & REED,
PRINTERS,
HOLT COURT, LONDON.

THE
INCOME TAX ACT,

EPITOMIZED AND SIMPLIFIED.

1. The Duties under this Act are to be levied under five Schedules; viz. A, B, C, D, E.

SCHEDULE A.

2. Under Schedule A, the income or profits arising from all lands, tenements, and hereditaments, including tithes, ecclesiastical dues, manors, fines, quarries, mines, iron works, gas works, water works, canals, inland navigation, railways, docks, tolls, and other concerns of the like nature, arising out of lands, tenements, or hereditaments, are to be charged at the rate of 7*d.* for every twenty shillings of the annual value.—(Sect. 1, 60.)

SCHEDULE B.

3. Besides the duty charged upon the *owners* of the different kinds of property in Schedule A, Schedule B imposes a further duty of 3½*d.* in the pound upon the *occupiers* of such property in England, and 2½*d.* in Scotland; except houses distinct from farms and buildings used in trade, and all the other kinds of property mentioned in A, after the words “lands, tenements, and hereditaments:” and a duty of 2*d.* in the pound, upon the lessee or occupier of tithes arising from land taken in kind, or of the lands whence they arise, when compounded for.—(Sect. 1, 63.)

SCHEDULE C.

4. Schedule C imposes a duty of 7*d.* in the pound upon all annuities and dividends payable out of any public revenue (subject to certain exceptions.)—(Sect. 1, 88.)

SCHEDULE D.

5. Schedule D imposes a duty of 7*d.* in the pound upon the annual profits arising from any kind of property, profession, trade, or employment, situated or exercised in Great Britain, and not included in the foregoing or subsequent Schedules; and also upon persons resident in Great Britain, deriving incomes from other places.—(Sect. 1, 100.)

6. By residence in England is meant residence for a time equal to six months in the year, preceding the 5th of April, or having the ordinary residence here, and having only gone abroad for occasional residence.—(Sect. 39.)

SCHEDULE E.

7. Schedule E imposes a duty of 7*d.* in the pound upon every public officer, or employment of profit, and upon all Pensions or Stipends paid by her Majesty, or out of the public revenue (except annuities named in Schedule C.)—(Sect. 1, 146.)

SCHEDULE A.

Rules for Assessing.

8. Schedule A imposes a duty upon lands, tenements, and hereditaments, to be charged in the parish or place where they are situate, except certain properties named (in No. 13—15), and to be charged at the full annual value or rack-rent, if let at rack-rent within seven years, or else at the rack-rent at which they are worth to be let; unless it appears to

the Commissioners that such rent was not the full consideration.—(Sect. 60, No. I. No. IV. Sect. 66.)

9. The occupier is to make a statement to the assessor, in a form given in Schedule G.—(Sect. 55.)

10. The duty on tithes taken in kind, ecclesiastical dues, and money payments in lieu of tithes or otherwise, (not being payments arising from lands,) and tiends in Scotland, is to be assessed upon the owner, or his agent or lessee, on the average of three years.—(Sect. 60, No. II. 1, 2.)

11. The duty on tithes arising from lands, if compounded for, and on rents or other money payments in lieu of tithes from land, (except rent charges under the Commutation Act,) is to be assessed on the amount of the preceding year, and may be assessed upon the occupiers of the land, who are to deduct the same from the next payment.—(Sect. 60, No. II. 3. IV. 4. Sect. 72.)

12. Deductions, or allowance, may be made from the properties named in the two last numbers, for land tax, tenths, first fruits, and fees on presentations; for the amount paid in the preceding year; for procurations, synodals, on an average of seven years; for repairs of collegiate churches, chancels, and colleges, in the universities of Great Britain, on an average of twenty-one years.—(Sect. 60, No. V.)

13. Manors or royalties extending into different parishes to be assessed in the parish where the court is usually held, including all dues, services, and other casual profits, (not being rent or annual payments reserved,) on an average of seven years. Fines paid in the preceding year, unless proved to have been applied as capital, and all other kinds of profits from lands and hereditaments, to be taken on such an average as the Commissioners shall think fair.—(Sect. 60, No. II. 4—6. IV. 1. V. 5, 6.)

MINES.

14. On an average of the five preceding years, unless they shall have so decreased in value that the average of five

years will not give a fair estimate; then on the profits of the preceding year, and to be assessed where the mines are situate, or produce manufactured. If in the hands of a Company, to be assessed upon the treasurer, or person having the direction; and the computation of the profits is to be made prior to distributing the produce or value, either to the different members of the Company, or the owner of the soil; but although the duty is to be assessed jointly upon the Company, any member may claim to be assessed separately, for the purpose of setting off the loss in one concern, against the profits of another.—(Sect. 60, No. III. and IV.)

15. Iron, gas, salt, alum, and water works, quarries, canals, inland navigation, railways, and concerns of a like nature, to be assessed on the profits of the preceding year, and to be charged upon the treasurer, or person having the direction, in one sum, at or near to the place where the accounts are made up. And the proprietors, or trustees, may either deduct the duty from the interest payable to creditors on such properties, or may pay them in full.—(Sect. 60, No. III. IV.)

N.B. The properties named in this No. appear to be the only description of property where interest may be paid in full. I think by the word creditor, is meant debenture, or bond creditors; as of course the amount due to all other descriptions of creditors, would be deducted prior to ascertaining the amount of profits.

16. Houses occupied by Foreign Ministers, or under £10 per annum, or let for a less period than a year, to be charged upon the owner; and Government official houses, on the occupier; and houses divided into distinct properties, to be charged separately.—(Sect. 60, No. IV.)

17. Where land is let for a reserved rent and for improvement, if it shall appear that the rent has been fixed upon the estimated medium annual value for the whole term, the assessment is to be made upon that sum for Schedule A; but for Schedule B at the *full* annual value, at the time of the first assessment after the passing of the Act.—(Sect. 66.)

18. Tenants at rack-rent under a parol demise, or not able

to produce the lease, and neglecting to give an account in writing when required, or giving a false one, to forfeit £20 and treble duty.—(Sect. 67, 68.)

19. In Scotland tenants to produce their lease or tack to the assessor when required, unless residing beyond ten miles from his dwelling-house, and then to leave it with the nearest justice of the peace, or the clergyman of the parish.—(Sect. 69.) And the assessment is to be made as in No. 8, p. 4, without reference to cess or tax poll.—(Sect. 63, No. X.)

20. Lands, tenements, &c., to be charged, whether occupied or not, and at the end of the year houses to be discharged for the time they have been empty; but the tax upon land may be levied at any time, whenever there shall be any thing on it to distrain.—(Sect. 70.)

21. The annual value of land, when the rent is dependent upon the price or quantity of produce, to be found in the usual way for finding such rents between owner and occupier.—(Sect. 60, No. IV.)

22. Persons occupying lands in different parishes, either as owners or tenants, under distinct owners in the same parish, must make a return stating the annual value of each.—(Sect. 60, No. IV.)

23. In computing the amount to be assessed upon any of the properties under Schedule A, a deduction to be made for the amount paid for land tax, or any public rate for draining or embanking, if paid by the owner; but any rates or taxes which by law are due from the owner, but are paid by the tenant, to be added to the amount of the rent.—(No. V. X.)

24. Where the assessor is dissatisfied with any statement or return, or where none is delivered, he may assess according to the best of his judgment; and if the last rate for the relief of the poor shall be made upon the full value, he may assess upon that amount; and he is entitled to have access to the poor-rate, and take copy, if he think fit. Penalty for refusing, £20.—(Sect. 64. XI. and Sect. 76.)

EXEMPTIONS UNDER SCHEDULE A.

25. Buildings of colleges in the universities, (not occupied by members,) hospitals, public schools, alms-houses, and pleasure grounds belonging to them, buildings of any literary or scientific institution; which exemptions may be granted by the District Commissioners.

26. The rents of lands, &c., belonging to hospitals, public schools, and alms-houses, are also exempted; but due application of the funds must be proved before the District Commissioners, and certificates will be granted by the Special Commissioners.—(Sect. 61. No. VI. Sect. 62.)

SCHEDULE B.

Rules for Assessing.

27. Schedule B imposes a duty of $3\frac{1}{4}d.$ in the pound in England, and $2\frac{1}{4}d.$ in Scotland, upon the occupiers of real property, except tithes arising from land; but upon tithes whether taken in kind or compounded for, a duty of $2d.$ is imposed upon the lessee of the tithes, or the occupier of the lands who compounds. Also, where there is a rent-charge under the Tithe Commutation Act, or the lands are tithe free, or subject to a modus or composition rent, there is to be such a deduction from the duty, as, together with the same deduction on the amount of modus or composition, will be equal to one-eighth of the whole duty. Moreover, it appears that Sect. 63 exempts from this Schedule houses used for trade, and those not used as farm-houses; also ecclesiastical dues, manors and royalties, mines, quarries, iron, gas, salt, alum, and water works, canals, navigations, fishings, markets, tolls, railways, bridges, ferries, and other similar concerns.—(Sect. 60, No. I.—III.)

28. Profits from nurseries or gardens for the sale of the produce, and lands occupied for the growth of hops, if not exceeding one-tenth part of a single farm, to be estimated as

under Schedule D, and charged 7*d.* in the pound, but assessed under this Schedule.—(Sect. 63, No. VIII.)

29. The duties to be levied upon the occupier for the time being, notwithstanding any change in the occupation; but every tenant, on quitting, is liable for the amount of arrears, which amount may be settled by the Commissioners, if needful.—(Sect. 63, No. IX. 3.)

30. Where persons claim exemption under the Schedule, in consequence of their income being less than £150, the profits arising from the occupation of land to be reckoned at half the rent or annual value in England, and one-third in Scotland; and the income arising from a lease of or composition for tithes, at one-fourth the annual value of the tithes.—(Sect. 167.)

SCHEDULE C.

Rules for Assessing.

31. The Duties under this Schedule are to be levied upon all annuities payable in Great Britain, out of any public revenue in Great Britain or elsewhere, and upon all annuities payable in Ireland out of the revenue of the United Kingdom, to or for the use or benefit of any person *not* resident in Ireland (Sect. 88), viz. annuities and dividends payable out of the Exchequer (Sect. 97) or any other public office (Sect. 89), or by the Commissioners for the Reduction of the National Debt (Sect. 89), by the Bank of England (Sect. 89), the Bank of Ireland (Sect. 90), by the South Sea Company (Sect. 89), East India Company (Sect. 97), and upon the Colonial Annuities (Sect. 96).

32. The Bank of England (Sect. 89), the South Sea Company, the East India Company (Sect. 97), the Commissioners for the Reduction of the National Debt, and the persons intrusted with the payment of the Colonial Annuities (Sect. 96), are to deliver an account of the annuities payable by them, respectively, to the Commissioners for assessing the

same; and interest payable on securities issued at the Exchequer (Sect. 97), or any other public office, are to be assessed by the Commissioners for assessing the profits of offices therein; and the interest on East India bonds, by the Commissioners appointed for that purpose: and the officer appointed to pay such securities or bonds, and the said Companies, National Debt Commissioners, and persons intrusted with payment of Colonial Annuities, are to deduct the amount of the duty (Sect. 94), and pay the same into the Bank of England, to the credit of the Receiver-General of Stamps and Taxes.

EXEMPTIONS UNDER SCHEDULE C.

33. The Stock belonging to her Majesty, or to any accredited Minister of any Foreign State, the Commissioners of the Treasury, or Commissioners for the Reduction of the National Debt, Friendly Societies, established under any act of parliament, (provided the sum assured to any individual does not exceed £200, or the amount of Annuity exceed £30 per annum,) Savings Banks, Charitable Institutions, British Museum, or fund applicable to charitable purposes only, or to the repair of places of worship and colleges.—(Sect. 88, 149.)

34. The claims for exemptions are to be made to the Commissioners at the Head Office, Somerset House, verified upon oath in such form as they shall direct, and they are to grant an order for repayment, directed to the Receiver General of Stamps and Taxes; officer for receipt, or Collector of Taxes; the Distributor or Sub-Distributor of Stamps, as may be most convenient to the party; but any person making a fraudulent claim will be subject to a penalty of £100, and three times the duty he ought to pay.—(Sect. 98, 99.)

35. This tax does not extend to property in Ireland, except that the annuities and dividends payable by the Bank of Ireland, to persons *not* resident in Ireland, are subject to the tax, and the same is to be deducted at the Bank of Ireland,

as at the Bank of England; but any person applying for and receiving the dividends, without delivering a declaration of the place of residence in Ireland, of the person for whom they are received, is to receive the dividend minus the duty, and to be himself liable to a penalty of treble the duty; and if he delivers an untrue or no statement with fraudulent intent, he is liable to a still further penalty of £100.—(Sect. 90—92.)

SCHEDULE D.

Rules for Assessing.

36. The duty is imposed by this Schedule upon the profits of every description of property, which is not comprised in Schedules A, B, or C, and extends to every description of business or employment of profit not contained in Schedule E, and is to be paid by every Person, Company, or Society receiving such profits. The duty upon trade, manufacture, and adventure, is to be calculated upon the balance of profits, on an average of the three years preceding, or such shorter period as it has been carried on; and in taking such average, no deductions are to be made for improvements or repairs of premises, utensils, or machinery, beyond the sum expended on the average of the three years preceding, nor for any loss *not* connected with such trade, nor for capital withdrawn, nor on account of interest which might have been made, if such sum had been laid out at interest, nor for any debts except debts proved to be bad before the Commissioners, nor for any sum recoverable under an Insurance, nor for any Annuity, or annual Interest payable out of such trade, &c.—(Sect. 100.—First Case.)

37. The duty on professions, employment, or vocation, (not being official employment, which comes under Schedule E,) is to be calculated on the profits of the preceding year only.—(Sect. 100.) Second Case.

38. Where a trade or profession is carried on by any number of persons jointly, the duty is to be assessed upon the firm

in one sum ; unless any of the partners require to be assessed separately, for the purpose of claiming any exemption, the return is to be made by the resident acting partner whose name stands first in the firm ; but if no partner reside in Great Britain, then by the Agent managing the business here ; and any partner in a concern which has been already so returned, may return his own name and residence, and that he is such a partner, without stating his proportion of the profits, unless the Commissioners require it.—(Sect. 100.)

39. In case of change of partners, the duty is to be charged on the profits antecedent to the change, unless it be shown to the Commissioners that there is some loss since the change. (Sect. 100.)

40. In ascertaining the amount of income under this Schedule, it is declared that the profits of trade are to be computed exclusive of the profits arising from lands and tenements, &c., therefore the annual value of any factory, mill, or premises used for the purpose of trade, ought to be deducted, although such premises may be the property of the occupier, inasmuch as he will be assessed for his income arising from such premises, &c. separately, under Schedule A.

41. No deductions are to be made under this Schedule, for any disbursements or expenses of maintenance of the parties, or their families ; nor for rent of dwelling-houses, or domestic offices, except such parts as are used for the purposes of trade or profession, not exceeding two-thirds of the rent.—(Sect. 100.)

42. This Schedule includes income arising from securities payable out of the public revenue, (except securities charged under Schedule C,) securities in Ireland, in the British Plantations in America, and Foreign Securities.—(Sect. 100. Third Case, Second Rule, and fourth and fifth cases.)

43. All yearly interest, whether charged upon any property by virtue of any Deed or Will, or as a personal obligation, is liable under this Schedule ; but no assessment need be made, provided the same be payable out of income, or profits already charged ; and interest secured on rates is to be

charged on the officer managing the accounts; but the party paying such interest is to deduct the duty out of the same; and if any person shall refuse to allow any deduction authorized by the Act, he shall forfeit the sum of £50; and all agreements for payment of interest without such deduction are declared utterly void.—(Sect. 102, 103.)

44. The assessments under this Schedule, are to be made by the Commissioners for the District where the trade or manufactory is carried on, or where the profession is exercised; any person liable under this Schedule, and not engaged in trade, is to be charged in the District where his house is situate.—(Sect. 106.)

45. The profits of a manufactory carried on in Great Britain, although the sale of the goods shall be elsewhere, are to be assessed where the manufactory is situate, (Sect. 106;) but the profits arising from Foreign possessions, or in the British Plantations, &c., are to be assessed by the Commissioners for that one of the ports of London, Bristol, Liverpool and Glasgow, at or nearest to which the property shall have been imported, or the person receiving remittances, money, or value, shall reside.—(Sect. 108.)

46. Statements and returns under this Schedule may be delivered sealed up, if superscribed with the name and residence of the party by whom the same are made, to the assessor of the parish, or at the Commissioners' office, where they shall have given notice that such office is open for the receipt of the same.—(Sect. 49, 110.)

47. Persons desirous of compounding for the duty payable under this Schedule, are to make the returns to the assessor, accompanied with a declaration of their wish to compound; if the statement is approved, a contract in duplicate for the payment of the assessment, with an addition of 5 per cent. per annum, will be made out for the term of three years, and the party so compounding need not make any further return; but the composition is to cease on the 5th of April after his death, bankruptcy, or insolvency. The amount contracted for is to be paid to the receiver as other duties under this Act:

but any person procuring by any fraudulent means a contract to be made on a less amount of duty than ought to be charged, to forfeit £50, and the contract to be void.—(Sect. 143—145.)

48. Although merchants, &c., in taking the average of their profits are *not* to make deductions for loss *not* connected with trade, yet they may set off the loss sustained in one business against the profits of another (Sect. 101); consequently any person engaged in business in two separate firms, when one is profitable, and the other the reverse, should claim to be assessed separately from the rest of the firm, to enable him to deduct from one the loss on the other.—(Sect. 100.)

49. The duty will be levied by the collector in the same way as under the other Schedules, unless parties make a declaration of their wish to pay it to the receiver; and in that case a certificate of the assessment, marked with a number or letter, will be given to the party, and a counterpart sent to the receiver, without naming the party; which will be a sufficient authority for him to receive the same from any person producing the certificate; and if paid in advance, a discount at the rate of 4 per cent. per annum will be allowed; but if neglected to be paid by the day appointed, the collector of the parish will be authorized to levy it.—(Sect. 137—140.)

50. Persons liable under this Schedule, and wishing to appeal against an assessment or objection to their Schedules, may appeal to the Special Commissioners instead of the Commissioners for General Purposes; or if they desire it, they may have the proceedings relating to their assessment altogether taken before the Special Commissioners; in which case they are to deliver a notice making such request along with their statement of profits to the assessor of the parish; but no person can appeal to the Special Commissioners on the claim of exemption on the ground of having less than £150 a year.—(Sect. 130, 131.)

51. Surveyors may examine assessments made by additional Commissioners and point out errors, which they may amend; and if the surveyor objects to any assessments made by them,

he is to state his objections in writing, and give notice to the party, as in the case of further charges under the assessed taxes, in order that the party may appear before the Commissioners for General Purposes to defend the assessment.—(Sect. 115, 116.)

52. Ten days' notice to the inspector or surveyor to be given by parties intending to appeal: and the Commissioners may, if they see cause, require a particular account in writing of the appellant's property or income, to which the surveyor, upon inspecting the same, may give a written objection to the Commissioners, and notice thereof to the party, and the Commissioners are then to determine the matter; but they may, if they see cause, require the party to verify his statement on oath.—(Sect. 118—121.)

53. When Commissioners for General Purposes are dissatisfied with any person's assessment or Schedule, or require any further information, they may put questions to him in writing, requiring answers in seven days, and the party may give his answers either in writing, or *viva voce* before the Commissioners, or may refuse to answer any question; and the substance of his examination is to be committed to writing in his presence, and he may alter any part of it, and then they may require him to swear to it, and may summon and swear witnesses also, (except agents and clerks, who are to be examined in the same way as their principals;) and if *witnesses* refuse to be sworn or answer any lawful question, they are liable to a penalty of £20; and the Commissioners are to make the assessment according to the best of their judgment. Where there has been a refusal to answer or appear, or appeal has not been made within the time allowed in the Act, and when they find it necessary to surcharge, they may do so in treble the amount; and any person failing to make out or deliver his Schedule, or to appear and verify it upon oath when required, is liable to a penalty of £20, and treble the duty he ought to be assessed at.—(Sect. 123—128.)

54. When any person assessed under this Schedule, (in case he has not compounded,) who at the end of the year shall find

that his profits have fallen short of the sum assessed, or shall cease to carry on the trade or profession, or shall die or become bankrupt, he, his executors, or administrators, may apply to Commissioners, who are empowered to grant an abatement.—(Sect. 133, 134.)

SCHEDULE E.

Rules for Assessment.

55. Under this Schedule is to be assessed the income arising from every kind of public office or employment under Government, or any public or ecclesiastical body or institution, or any other kind of public office or employment in Great Britain; and all perquisites, fees, and profits of such offices, on the average of three years, or on the preceding year only.—(Sect. 146.)

56. The duty is, in all cases where it is possible, to be stopped out of the salaries, pensions, or stipends, by the persons having the payment of them; and where the salaries, &c., are chargeable with any payment to any other person, or to a clerk or deputy paid by the principal, such duty as would be payable by him is to be deducted also; and for cases where such stoppage cannot be made, assessors and collectors are to be appointed by the Commissioners.—(Sect. 146.)

57. The corporations of corporate towns and Cinque Ports, or any three or more of the members of them, not more than seven, are to be Commissioners for public offices in those places; and for public offices or employments (not being under Government) in other counties and towns, the Commissioners for general purposes are to act with respect to this Schedule also; and every person holding any office is to be assessed at the head office of the department, no matter where he may happen to exercise his office.—(Sect. 32, 147.)

58. Persons liable to be assessed under this Schedule, are not subject to a penalty for not making a return or statement, as in the other Schedules, unless specially called upon to do

so, as the assessors for the public offices are to have access to all documents and papers, and may require lists or accounts to be furnished, touching salaries or pensions.—(Sects. 150, 151, 154.)

59. I think when two or more offices are held by the same person, a separate assessment ought to be made for each office; and that professional men, holding any public office, are to be assessed for the profits of their office separate from the profession.

60. Exemptions under this Schedule to be claimed and allowed as in preceding Schedules, but no deduction to be made for any loss sustained in any trade or manufacture, &c., which the official person may be engaged in.

COMMISSIONERS.

61. The Land Tax Commissioners are to meet at such time and place as the Commissioners of Stamps and Taxes shall direct, and elect out of those who may have been appointed Land Tax Commissioners, and are qualified as required by this Act, not more than seven, nor less than three, who are to be "Commissioners for General Purposes," and the same number to supply their vacancies, for each district. If they cannot find the required number among those who have been appointed Land Tax Commissioners within the district, they may elect any persons residing in it who are qualified as required by this Act; and if they shall still not find a sufficient number whom they think fit to appoint, they may fill up the number out of the acting Land Tax Commissioners for a neighbouring district.—(Sects. 4, 6.)

62. In London, Bristol, Exeter, Hull, Newcastle, Norwich, Birmingham, Liverpool, Leeds, Manchester, Lynn, and Yarmouth, besides the number thus elected, certain public bodies, and the justices of the peace, may appoint a specified number of other persons to be Commissioners and to supply vacancies.—(Sect. 5.)

63. The Commissioners for General Purposes are to fill up their vacancies out of the list of persons provided for that purpose; and the Land Tax Commissioners, from time to time, are to fill up the vacancies in that list; or if they neglect, the Commissioners for General Purposes are to do so.—(Sect. 7.)

64. In default of Commissioners being appointed, the Land Tax Commissioners are to execute this Act; and in default of Land Tax Commissioners, the Commissioners for Special Purposes.—(Sect. 8.)

65. The Commissioners may appoint a Clerk, and if needful an Assistant (sect. 9.) The qualification for counties in England and the eleven towns named in No. 63, is £200 a year, from real estate or long leasehold, anywhere in Great Britain; or £5000; or £200 a year certain, of personal estate, or being the eldest son of a person possessed of thrice these qualifications; for the Counties in Wales and the other Towns in England, it is four-fifths of the above qualification.—(Sect. 10, 11.)

66. Qualifications for Counties in Scotland, £150 Scots per annum valued rent, or £5000; or £200 a year certain of personal estate, or being the eldest son of a person possessed of twice these qualifications. For Cities and Boroughs in Scotland, it is three-fifths of the qualification required for Counties.—(Sect. 12, 13.)

67. No property qualification required for Special Commissioners, for certain persons acting as Land Tax Commissioners in Scotland, and Westminster, nor for Commissioners for the public offices.—(Sect. 15, 32, 156.)

68. Commissioners for general purposes may elect "Additional Commissioners," with half the qualification; or they may, if they think fit, instead of appointing additional Commissioners, add to their own number any number under eight; but wherever no additional Commissioners are appointed, the Commissioners for General Purposes are to choose by lot, not less than two, nor more than seven out of their own body, who are to perform the duties of Additional Com-

missioners; and if there are not then two remaining to act as general Commissioners, that deficiency is to be supplied from an adjoining district.—(Sect. 16, 21.)

69. Where a sufficient number of persons, qualified as above, cannot be found, willing to act either as general or additional Commissioners, for Cities, Liberties, or Towns, which have separate Land Tax Commissioners, any person resident therein, and assessable under this Act at £200 a year, may be appointed.—(Sect. 17.)

70. The Commissioners for general purposes may divide the Additional Commissioners into Distinct Committees; and no more than seven are ever to act together, either in such Committees or other meetings.—(Sect. 20.)

71. The Governors and Directors of the Bank of England and Ireland, and the South Sea Company, the Directors of the East India Company, and the Commissioners for the Reduction of the National Debt, are to be Commissioners for assessing all duties imposed upon the Annuities, Dividends, Pensions, Salaries, Profits, and East India Bonds, entrusted to or payable, or received by them respectively.—(Sect. 26—28.)

72. The Commissioners for assessing the duties, arising from Offices in either House of Parliament, or on the Officers in the Public Departments, to be appointed by the principal Officers from amongst the Officers respectively, and their names to be notified to the Tax Office within a month from the 5th of April, in default of which, the Treasury may appoint, or if no appointment is made by them within another month, the Duties are to be executed by the Commissioners of the District.—(Sect. 30, 31, 33.)

73. Commissioners to summon Assessors, administer the Oaths, and to sign and deliver the instructions.—(Sect. 46)

74. The Commissioners for general purposes are to execute all matters with respect to all the Schedules, except certain things which are to be done by Special Commissioners, and by the Additional Commissioners; only they may not hear Appeals against assessments, wherein they may happen to have acted as additional Commissioners.—(Sect. 22.)

SPECIAL COMMISSIONERS.

75. To be appointed without property qualification, by the Treasury, with such salary as it may fix, (Sect. 15.) They are, along with the Commissioners of Stamps and Taxes, to be Commissioners for granting allowances under Sections A, and C, and for assessing the profits of annuities out of the revenue of Foreign States, (Sect. 23,) and they are to have all the functions of Commissioners for General Purposes, and additional Commissioners in cases where they are required to act under Schedule D, and all the contracts of composition are to be made by them.—(Sect. 131, 132, 143.)

ADDITIONAL COMMISSIONERS.

76. The Commissioners for general purposes may, as mentioned in No. 68, elect Additional Commissioners who are to have laid before them the statements of gains and profits for their consideration, and where they are satisfied with such statements, and where no objection has been made by the Surveyor, they may direct an assessment to be made thereon, (Sect. 111,) and where no return has been made they may make an assessment according to the best of their judgment, (Sect. 113,) but where the Surveyor shall discover and point out any error therein, the Commissioners may on sufficient cause being shown amend the same, as in their judgment the case may require.—(Sect. 115.) But if the Surveyor should think their determination to be contrary to the true intent and meaning of this Act, a case to be stated for the opinion of the Commissioners for General Purposes; (Sect. 112,) and in case the Surveyor shall still see cause to object to the assessment made by them, he is to state his objections in writing, and give notice to the party, as in the case of further charges under the assessed taxes, in order that the party may appear before the Commissioners for General Purposes to defend the assessment, (Sect. 116,) and when

they have completed their assessments, they are to sign and deliver them, along with the statement of the parties, under cover sealed, to the Commissioners for General Purposes.—(Sect. 117.)

CLERK TO COMMISSIONERS.

77. To be elected by the Commissioners for General Purposes, and he is to be Clerk to Additional Commissioners also, (Sect. 9.) He is to abstract the statements and returns of parties into books, provided by the Board of Taxes for that purpose, to all which books and statements the Inspectors and Surveyors are to have access, (Sect. 59): to have *2d.* in the pound upon all sums paid to the receiver, and an additional *1d.* upon sums discharged.—(Sect. 183.)

INSPECTORS AND SURVEYORS.

78. Inspectors and Surveyors of Assessed Taxes to act in the execution of this Act (Sect. 37), to be at liberty to inspect and take copies or extracts from parochial rate-book (Sect. 76), and to examine all statements, &c., under Schedule D, (Sect. 111), to serve notices on persons omitted by the assessors (Sect. 57), to have access to, and may take copies of returns, statements, &c.—(Sect. 59, 120, 161.)

ASSESSORS.

79. Assessors to be appointed by the Commissioners for General Purposes, as under the Assessed Tax Acts (Sect. 36). They are to deliver notices to persons chargeable, requiring statements (Sect. 48), which persons neglecting to make are to forfeit £20 and treble duty (Sect. 55); and they are to make their assessments under Schedules A and B, and deliver them to the Commissioners, (on oath if required,) along with the statements or returns received by them (Sects. 74, 75); also to deliver to the Surveyor

an alphabetical list of persons to whom they have delivered notices, distinguishing those who have made their returns, and those who have given notice to be assessed by the Special Commissioners (Sect. 57); they may inspect and take copies or extracts of books relating to parochial rates. A penalty of £20 on any person refusing to permit them to do so (Sect. 76); they are to deliver all notices in pursuance of this Act, by whomsoever signed (Sect. 46); and they may, when needful, apply to the Commissioners, Inspectors, or Surveyors, for instructions (Sect. 74); and as a remuneration for their trouble, they are to receive from the Collector one moiety of three-pence in the pound, on all sums paid to the Receiver by the Collector of the same parish or place.—(Sect. 183.)

COLLECTORS.

80. Collectors to be appointed by the Commissioners for General Purposes (Sect. 36), who are to levy the duties under the regulations of the Assessed Tax Acts (sect. 3), and are to have duplicates of assessments delivered to them by the Commissioners, except as in No. 49, or where the duty is compounded for; and in case of defalcation by such Collectors, the duties to be re-assessed upon the parish or place (Sect. 174); and to have three-pence in the pound upon all sums paid to the Receiver, one moiety of which they are to pay over to the Assessors.—(Sect. 183.)

GENERAL EXEMPTION.

81. As the occupier will have to make the return, or when no return is made, the Assessor will make this assessment from the best information he can obtain, and is not bound to deliver returns at all when property is of less value than £10, but may assess according to the best of his judgment; therefore persons whose incomes do not amount to £150 per annum should claim exemption upon Forms to

be had of the Assessor or Surveyor (Sect. 169): the income arising from any source to be stated and the amount ascertained as under the provision of Schedule D, and the exemption is to be allowed by the Commissioners of the district where the claimant resides; and if the property be situated in a different district, a certificate will be sent authorizing the duty to be discharged; and if the duty has been paid or stopped out of any annuity or dividend payable out of the public revenue, &c., the repayment will be made as stated in No. 34; but any person making fraudulent claim, to forfeit £20 and treble the duty.—(Sect. 163—166.)

GENERAL OBSERVATIONS.

82. Abatement may be made or total relief given from Assessment, both on the owner and occupier, in case of loss by flood or tempest; but any person making a false claim for such abatement to be subject to a penalty of £100 if a proprietor, and to £50 if an occupier. (Sect. 83—86.)

83. Assessment under Schedules A and B to continue three years, notwithstanding change of owner or occupier. (Sect. 87.)

84. When it shall appear to the Commissioners that the duty charged in respect of the occupation of land, upon cattle dealers and milksellers, does not afford a just estimate of their profits, they may require a return of profits of their trade. (Sect. 100, third case, third rule.)

85. Docks. The London, East India, West India, and Saint Catharine's Docks, to be assessed in London, although situate in the County of Middlesex. (Sect. 109.)

86. Overseers may be summoned by the Commissioners, to produce the Poor Assessment, and be examined on oath touching the proportions between such assessment and the value of the properties charged therein. Penalty of £20 for neglect or refusal. (Sect. 75, 76.)

87. Persons, when required by notice, are to deliver to the Assessors lists of lodgers or inmates or other persons chiefly in their employ, whether resident in their dwelling-house or

not, and if not resident in their dwelling-house, to state their residence, under a penalty of £20. (Sect. 55.)

88. Valuation of property may be ordered by the Commissioners if found needful, on appeal; the expenses to be paid by the Appellant, if the value be found to exceed the amount put upon it by the Appellant. (Sect. 81.)

89. Oath of Secrecy, &c. in Schedule F to be taken by Commissioners, Clerks to Commissioners, Inspectors, Surveyors, Assessors, and Collectors. (Sect. 189.)

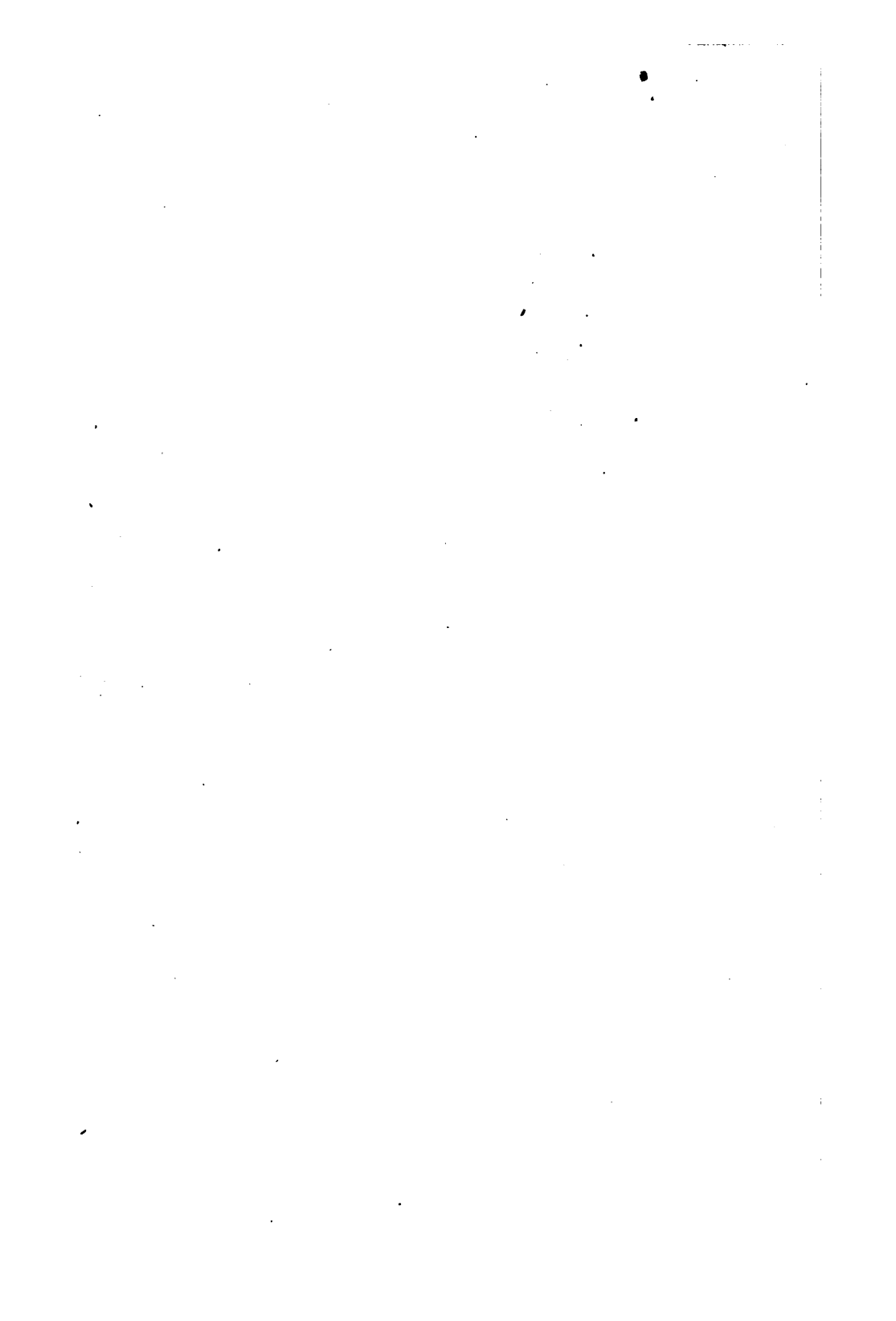
90. Persons refusing to allow for deduction for the duty upon any interest of money lent, debt bearing interest, whether upon mortgage or otherwise, to forfeit £50, and treble the principal, and all contracts for payment in full void. (Sect. 103.)

91. Non-payment of duties not to disqualify any person from voting for members of Parliament. (Sect. 184.)

92. Duties to be under the management of the Commissioners of Stamps and Taxes, and to be assessed and collected under the regulations of the Assessed Tax Acts—(Sect. 3.)—and to be due quarterly in England, and half yearly in Scotland—(Sect. 176,)—it is probable they will also be collected half-yearly in England, on the alternate quarter with the Assessed Taxes.

93. No fractional part of a penny to be charged. (Sect. 2.)

94. Duties if not paid according to the directions of this Act may be levied by distress, or recovered as a debt due to Her Majesty. (Sect. 172.)



1. The first part of the document is a list of the names of the persons who have been appointed to the various offices of the city of New York.

